

Masuda Funai

CHICAGO CINCINNATI LOS ANGELES SCHAUMBURG

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tel 312.245.7532  
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October 17, 2005

*Via Federal Express Mail - Overnight  
Delivery*

Delphi Corporation  
5725 Delphi Drive  
MC 483400216  
Troy, Michigan 48098

*Via Federal Express Mail - Overnight  
Delivery*

A. Bladecki  
Delphi Saginaw Steering Systems  
3900 E. Holland Rd.  
Saginaw, MI 48601-9494

*Via Federal Express Mail - Overnight Delivery  
and Facsimile - 312.407.0411*

John William Butler, Jr.  
John K. Lyons  
Ron E. Meisler  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 W. Wacker Drive, Suite 2100  
Chicago, Illinois 60606

*Via Federal Express Mail - Overnight Delivery  
and Facsimile - 212.735.2000*

Kayalyn A. Marafioti  
Thomas J. Matz  
Skadden, Arps, Slate, Meagher & Flom LLP  
Four Times Square  
New York, New York 10036

*Re: In re Delphi Corporation, et al. – Case No. 05-444-81 Reclamation Demand by  
American Aikoku Alpha Inc.*

Ladies and Gentlemen:

The undersigned represents American Aikoku Alpha Inc. ("American Aikoku"). Demand is hereby made upon you pursuant to §2-702 of the Uniform Commercial Code and §546(c) of the United States Bankruptcy Code for the return of all merchandise received during the applicable periods referred to in the above-cited sections. The merchandise to be returned shall include, but not be limited to, the merchandise contained on the invoices referenced in the invoice summary enclosed herewith.

EXHIBIT

"A"

tabbed

Masuda Funai

Delphi Corporation  
Delphi Saginaw Steering Systems  
Skadden, Arps, Slate, Meagher & Flom LLP  
October 17, 2005  
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The amount due and owing American Aikoku from the Debtors for the period September 28, 2005 to October 7, 2005 on the sale of the merchandise is ¥ 7,104,930.00, as denoted in the Reclamation Demand Summary attached, and which converted to USD is \$62,642.89, plus applicable interests and costs.

Please contact the undersigned for instructions in connection with the return of the goods.

In light of the recent bankruptcy filing, you are further notified that all goods subject to the undersigned's right of reclamation should be protected and segregated by you and are not to be used for any purpose whatsoever except those specifically authorized following notice and a hearing by the Bankruptcy Court.

American Aikoku further reserves the right to amend and supplement this Reclamation Notice (including filing additional evidence in support of this Reclamation Notice) or to file additional reclamation notices or claims; including without limitation, all other claims at law or in equity. American Aikoku also reserves all rights accruing to it, and the filing of this Reclamation Notice is not intended to be and shall not be construed as: (1) an election of remedy; (2) a waiver of any past present or future defaults or events of default; or (3) a waiver or limitation of any rights of American Aikoku.

Very truly yours,

Masuda, Funai, Eifert & Mitchell, Ltd.



Gary Vist

Enclosure

cc: Satoshi Mikuni (American Aikoku Alpha Inc.)

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AMERICAN AIKOKU ALPHA INC.'S RECLAMATION DEMAND SUMMARY

<u>Invoice No.</u>	<u>Date</u>	<u>P/N</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Amount</u>	<u>Due Date</u>	<u>Due Amount</u>	<u>Ref. No.</u>	<u>USD</u>
16086	09/30/05	26001257	16,800	¥179.00	¥3,007,200.00	11/02/05	¥3,007,200.00	500964	\$26,544.25 USD
16087	09/30/05	26079278	20,300	¥150.00	¥3,045,000.00	11/02/05	¥3,045,000.00	500965	\$26,877.91 USD
16089	10/03/05	26067768	1,890	¥557.00	¥1,052,730.00	12/02/05	¥1,052,730.00	500984	\$9,220.73 USD
<u><b>TOTAL</b></u> <u>¥:</u>					¥ 7,104,930.00				
<u><b>TOTAL</b></u> <u>USD:</u>					\$62,642.89				

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MasudaFurai

CHICAGO CINCINNATI LOS ANGELES SCHAUMBURG

## FAX

	Recipient 1	Recipient 2	Recipient 3
To:	Skadden, Arps, Slate, Meagher & Flom LLP (Chicago Office)	Skadden, Arps, Slate, Meagher & Flom LLP (New York Office)	
Attn:	John William Butler, Jr.		
Fax:	John K. Lyons	Kayalyn A. Marafioti	
Phone:	Ron E. Meisler	Thomas J. Matz	
	312.407.0411	212.735.2000	
From:	Gary Vist		
Phone:	(312) 245-7500		
# of Pages:	4 (including cover)		
Date:	October 17, 2005		

Re: In re Delphi Corporation, et al. – Case No. 05-444-81 Reclamation Demand by American Aikoku Alpha Inc.

## Comments

 Original will follow by: Federal Express Original will not follow For your review Please respond

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